

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282  
HOWARD, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2018**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
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**JUNE 30, 2018**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS  
**INDEPENDENT AUDITORS' REPORT**

**Board of Education**  
**West Elk Unified School District No. 282**  
**Howard, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **West Elk Unified School District No. 282, Howard, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education**  
**West Elk Unified School District No. 282**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **West Elk Unified School District No. 282, Howard, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **West Elk Unified School District No. 282, Howard, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **West Elk Unified School District No. 282, Howard, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
West Elk Unified School District No. 282**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated February 2, 2018. The 2017 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
January 3, 2019

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 218	\$ 3,241,266	\$ 3,241,255	\$ 229	\$ 1,670	\$ 1,899
Special Purpose Funds							
Supplemental General	29,634	0	1,158,803	1,069,943	118,494	884	119,378
At Risk (4 Year Old)	0	0	20,030	20,030	0	0	0
At Risk (K-12)	676	0	375,000	375,667	9	0	9
Capital Outlay	186,365	0	137,588	114,979	208,974	0	208,974
Driver Training	6,419	0	3,628	4,979	5,068	0	5,068
Food Service	56,121	0	225,988	240,015	42,094	0	42,094
Professional Development	0	0	22,000	22,000	0	0	0
Special Education	0	0	901,862	901,862	0	0	0
Career and Postsecondary Education	30,598	0	205,230	189,399	46,429	0	46,429
Special Education Cooperative	338,562	5	2,245,373	2,337,514	246,426	972	247,398
KPERS Contribution	0	0	476,185	476,185	0	0	0
Federal Funds	0	0	230,167	230,167	0	932	932
Gifts and Grants	109,432	0	2,739	11,406	100,765	0	100,765
Contingency Reserve	138,578	0	0	0	138,578	0	138,578
Textbook and Student Material							
Revolving	28,713	1,295	10,574	8,948	31,634	205	31,839
District Activity Funds	9,245	0	39,304	42,851	5,698	0	5,698
	<u>\$ 934,343</u>	<u>\$ 0</u>	<u>\$ 9,295,737</u>	<u>\$ 9,287,200</u>	<u>\$ 944,398</u>	<u>\$ 4,663</u>	<u>\$ 949,061</u>

Composition of Cash:		
Checking Accounts	\$	869,973
Savings Accounts		103,652
Certificates of Deposit		5,000
		<u>978,625</u>
Agency Funds		(29,564)
	\$	<u>949,061</u>

The notes to the financial statement are an integral part of this statement.



**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**West Elk Unified School District No. 282** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Howard, Severy and Moline, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

The District serves as the sponsoring District for a Special Education Cooperative (Coop). The Coop includes the District plus two additional districts. Funds for the Coop are provided by assessments from the participating districts in addition to State and Federal grants. The Coop is presented as a budgeted special purpose fund within the District.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

**General Fund**-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds**-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Debt Service Fund**-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

**Agency Funds**-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Budget and Tax Cycle**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds  
Contingency Reserve Fund  
Textbook and Student Material Revolving Fund

Gifts and Grants Fund  
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 2 - In Substance Receipt in Transit:**

The District received \$246,290 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.



**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 3 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$476,185 for the year ended June 30, 2018.

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,161,764. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 4 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$978,625 and the bank balance was \$889,974. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$281,182 was covered by federal depository insurance and the remaining \$608,792 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 5 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 6 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:						Total
	At Risk (4 Year Old)	At Risk (K-12)	Food Service	Professional Development	Special Education	Career and Postsecondary Education	
General Fund	\$ 20,030	\$ 375,000	\$ 0	\$ 18,331	\$ 549,197	\$ 204,230	\$ 1,166,788
Supplemental General Fund	0	0	2,858	0	352,665	0	355,523
	<u>\$ 20,030</u>	<u>\$ 375,000</u>	<u>\$ 2,858</u>	<u>\$ 18,331</u>	<u>\$ 901,862</u>	<u>\$ 204,230</u>	<u>\$ 1,522,311</u>

**Note 7 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**Note 8 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 9 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through January 3, 2019, the date which the financial statement was available to be issued.

**Note 11 - Long-Term Debt:**

Principal and interest payments on lease purchase agreements are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital Leases				
Facility Upgrades	3.25	7/1/15	\$ 856,000	7/1/25

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital Leases					
Facility Upgrades	\$ 706,021	\$ 0	\$ 78,703	\$ 627,318	\$ 22,946
	<u>\$ 706,021</u>	<u>\$ 0</u>	<u>\$ 78,703</u>	<u>\$ 627,318</u>	<u>\$ 22,946</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2019	\$ 81,261	\$ 20,388	\$ 101,649
2020	83,854	17,795	101,649
2021	86,627	15,022	101,649
2022	89,443	12,206	101,649
2023	92,350	9,299	101,649
2024 - 2025	193,783	9,515	203,298
	<u>\$ 627,318</u>	<u>\$ 84,225</u>	<u>\$ 711,543</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 3,382,266	\$ (141,011)	\$ 0	\$ 3,241,255	\$ 3,241,255	\$ 0
Special Purpose Funds						
Supplemental General	1,116,478	(46,535)	0	1,069,943	1,069,943	0
At Risk (4 Year Old)	32,048	0	0	32,048	20,030	(12,018)
At Risk (K-12)	460,965	0	0	460,965	375,667	(85,298)
Capital Outlay	443,369	0	0	443,369	114,979	(328,390)
Driver Training	7,435	0	0	7,435	4,979	(2,456)
Food Service	245,141	0	0	245,141	240,015	(5,126)
Professional Development	22,000	0	0	22,000	22,000	0
Special Education	927,665	0	0	927,665	901,862	(25,803)
Career and Postsecondary Education	258,098	0	0	258,098	189,399	(68,699)
Special Education Cooperative	2,440,830	0	0	2,440,830	2,337,514	(103,316)
KPERS Contribution	481,704	0	0	481,704	476,185	(5,519)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	230,167	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	11,406	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,948	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	42,851	XXXXXXXXXX
	<u>\$ 9,817,999</u>	<u>\$ (187,546)</u>	<u>\$ 0</u>	<u>\$ 9,630,453</u>	<u>\$ 9,287,200</u>	<u>\$ (636,625)</u>



**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 9,700	\$ 406	\$ 5,000	\$ (4,594)
State Sources	3,284,921	3,240,860	3,373,786	(132,926)
	<u>3,294,621</u>	<u>3,241,266</u>	<u>\$ 3,378,786</u>	<u>\$ (137,520)</u>
Expenditures				
Instruction	1,022,077	1,008,024	\$ 902,294	\$ 105,730
Student Support Services	54,316	57,013	55,635	1,378
Instructional Support Staff	11,256	7,607	11,500	(3,893)
General Administration	105,484	87,611	113,000	(25,389)
School Administration	175,583	179,505	178,500	1,005
Central Services	117,012	125,680	120,500	5,180
Operations & Maintenance	278,601	296,011	297,000	(989)
Student Transportation Services	257,608	313,016	291,500	21,516
Transfers	1,272,684	1,166,788	1,412,337	(245,549)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(141,011)</u>	<u>141,011</u>
	<u>3,294,621</u>	<u>3,241,255</u>	<u>\$ 3,241,255</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	11		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>218</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 229</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 395,906	\$ 591,092	\$ 541,012	\$ 50,080
County Sources	80,541	73,268	51,380	21,888
State Sources	<u>522,062</u>	<u>494,443</u>	<u>494,443</u>	<u>0</u>
	<u>998,509</u>	<u>1,158,803</u>	<u>\$ 1,086,835</u>	<u>\$ 71,968</u>
Expenditures				
Instruction	666,758	676,356	\$ 730,278	\$ (53,922)
General Administration	6,127	6,344	6,100	244
School Administration	6,127	6,344	6,100	244
Operations & Maintenance	24,506	25,376	24,000	1,376
Transfers	330,882	355,523	350,000	5,523
Adjustment for Final Enrollment	<u>0</u>	<u>0</u>	<u>(46,535)</u>	<u>46,535</u>
	<u>1,034,400</u>	<u>1,069,943</u>	<u>\$ 1,069,943</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(35,891)	88,860		
Unencumbered Cash, Beginning	65,260	29,634		
Prior Year Canceled Encumbrances	<u>265</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,634</u>	<u>\$ 118,494</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk Fund (4Year Old)</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Transfers	\$     19,260	\$     20,030    \$     32,048	\$    (12,018)
	<u>19,260</u>	<u>20,030</u> <u>\$     32,048</u>	<u>\$    (12,018)</u>
Expenditures			
Instruction	19,260	20,030    \$     32,048	\$    (12,018)
	<u>19,260</u>	<u>20,030</u> <u>\$     32,048</u>	<u>\$    (12,018)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$        0</u>	<u>\$        0</u>	

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 256,920	\$ 375,000	\$ 460,289	\$ (85,289)
	<u>256,920</u>	<u>375,000</u>	<u>\$ 460,289</u>	<u>\$ (85,289)</u>
Expenditures				
Instruction	321,096	375,445	\$ 456,610	\$ (81,165)
Student Support Services	342	222	355	(133)
Instructional Support Staff	0	0	4,000	(4,000)
	<u>321,438</u>	<u>375,667</u>	<u>\$ 460,965</u>	<u>\$ (85,298)</u>
Receipts Over (Under) Expenditures	(64,518)	(667)		
Unencumbered Cash, Beginning	65,194	676		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 676</u>	<u>\$ 9</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 92,652	\$ 91,844	\$ 112,794	\$ (20,950)
County Sources	12,388	12,232	33,041	(20,809)
State Sources	31,799	33,512	32,660	852
Transfers	4,307	0	100,000	(100,000)
	<u>141,146</u>	<u>137,588</u>	<u>\$ 278,495</u>	<u>\$ (140,907)</u>
Expenditures				
Instruction	8,750	12,888	\$ 15,000	\$ (2,112)
General Administration	0	0	8,830	(8,830)
Facility Acquisition & Construction Services	<u>188,395</u>	<u>102,091</u>	<u>419,539</u>	<u>(317,448)</u>
	<u>197,145</u>	<u>114,979</u>	<u>\$ 443,369</u>	<u>\$ (328,390)</u>
Receipts Over (Under) Expenditures	(55,999)	22,609		
Unencumbered Cash, Beginning	242,364	186,365		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 186,365</u>	<u>\$ 208,974</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,040	\$ 1,196	\$ 0	\$ 1,196
State Sources	2,304	2,432	3,500	(1,068)
	<u>3,344</u>	<u>3,628</u>	<u>\$ 3,500</u>	<u>\$ 128</u>
Expenditures				
Instruction	4,050	4,762	\$ 6,335	\$ (1,573)
Operations & Maintenance	263	217	1,100	(883)
	<u>4,313</u>	<u>4,979</u>	<u>\$ 7,435</u>	<u>\$ (2,456)</u>
Receipts Over (Under) Expenditures	(969)	(1,351)		
Unencumbered Cash, Beginning	7,388	6,419		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 6,419</u>	<u>\$ 5,068</u>		



**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 54,709	\$ 54,104	\$ 51,066	\$ 3,038
State Sources	2,069	2,048	1,731	317
Federal Sources	152,775	166,978	136,223	30,755
Transfers	1,632	2,858	0	2,858
	<u>211,185</u>	<u>225,988</u>	<u>\$ 189,020</u>	<u>\$ 36,968</u>
Expenditures				
Operations & Maintenance	1,207	522	\$ 791	\$ (269)
Food Service Operations	<u>219,097</u>	<u>239,493</u>	<u>244,350</u>	<u>(4,857)</u>
	<u>220,304</u>	<u>240,015</u>	<u>\$ 245,141</u>	<u>\$ (5,126)</u>
Receipts Over (Under) Expenditures	(9,119)	(14,027)		
Unencumbered Cash, Beginning	65,240	56,121		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 56,121</u>	<u>\$ 42,094</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 3,669	\$ 2,000	\$ 1,669
Transfers	0	18,331	20,000	(1,669)
	<u>0</u>	<u>22,000</u>	<u>\$ 22,000</u>	<u>\$ 0</u>
Expenditures				
Instructional Support Services	0	22,000	\$ 22,000	\$ 0
	<u>0</u>	<u>22,000</u>	<u>\$ 22,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Special Education Fund</u>	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	\$ 889,099	\$ 901,862	\$ 927,665	\$ (25,803)
	<u>889,099</u>	<u>901,862</u>	<u>\$ 927,665</u>	<u>\$ (25,803)</u>
Expenditures				
Instruction	<u>889,099</u>	<u>901,862</u>	<u>\$ 927,665</u>	<u>\$ (25,803)</u>
	<u>889,099</u>	<u>901,862</u>	<u>\$ 927,665</u>	<u>\$ (25,803)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 2,500	\$ (2,500)
Federal Sources	4,517	1,000	0	1,000
Transfers	135,000	204,230	225,000	(20,770)
	<u>139,517</u>	<u>205,230</u>	<u>\$ 227,500</u>	<u>\$ (22,270)</u>
Expenditures				
Instruction	148,877	188,161	\$ 256,598	\$ (68,437)
Student Support Services	569	1,238	500	738
Operations & Maintenance	664	0	1,000	(1,000)
	<u>150,110</u>	<u>189,399</u>	<u>\$ 258,098</u>	<u>\$ (68,699)</u>
Receipts Over (Under) Expenditures	(10,593)	15,831		
Unencumbered Cash, Beginning	40,840	30,598		
Prior Year Canceled Encumbrances	<u>351</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,598</u>	<u>\$ 46,429</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Special Education Cooperative Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 1,795,304	\$ 1,913,334	\$ 747,518	\$ 1,165,816
Federal Sources	336,761	332,039	1,354,751	(1,022,712)
	<u>2,132,065</u>	<u>2,245,373</u>	<u>\$ 2,102,269</u>	<u>\$ 143,104</u>
Expenditures				
Instruction	1,898,190	1,998,941	\$ 2,136,924	\$ (137,983)
Student Support Services	91,271	130,820	98,500	32,320
Instructional Support Staff	12,657	3,806	13,000	(9,194)
Special Area Admin. Services	2,226	3,198	1,500	1,698
School Administration	161,234	126,066	133,050	(6,984)
Operations & Maintenance	12,675	37,830	10,712	27,118
Student Transportation Services	51,798	36,853	46,644	(9,791)
Other Support Services	13,270	0	500	(500)
	<u>2,243,321</u>	<u>2,337,514</u>	<u>\$ 2,440,830</u>	<u>\$ (103,316)</u>
Receipts Over (Under) Expenditures	(111,256)	(92,141)		
Unencumbered Cash, Beginning	449,818	338,562		
Prior Year Canceled Encumbrances	<u>0</u>	<u>5</u>		
Unencumbered Cash, Ending	<u>\$ 338,562</u>	<u>\$ 246,426</u>		

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 476,185	\$ 481,704	\$ (5,519)
Transfers	<u>297,348</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>297,348</u>	<u>476,185</u>	<u>\$ 481,704</u>	<u>\$ (5,519)</u>
Expenditures				
Instruction	247,437	372,080	\$ 351,952	\$ 20,128
Student Support Services	35	5,557	1,371	4,186
General Administration	3,905	3,343	15,000	(11,657)
School Administration	17,428	34,124	50,000	(15,876)
Central Services	5,333	16,471	13,381	3,090
Operations and Maintenance	6,597	16,606	20,000	(3,394)
Student Transportation Services	10,626	17,328	20,000	(2,672)
Food Service Operations	<u>5,987</u>	<u>10,676</u>	<u>10,000</u>	<u>676</u>
	<u>297,348</u>	<u>476,185</u>	<u>\$ 481,704</u>	<u>\$ (5,519)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Federal Funds</u>	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 247,383	\$ 230,167
	<u>247,383</u>	<u>230,167</u>
Expenditures		
Instruction	198,032	172,914
Student Support Services	24,345	31,856
Student Transportation Services	<u>25,006</u>	<u>25,397</u>
	<u>247,383</u>	<u>230,167</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Gifts and Grants Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 12,756	\$ 2,739
	<u>12,756</u>	<u>2,739</u>
Expenditures		
Instruction	<u>23,380</u>	<u>11,406</u>
	<u>23,380</u>	<u>11,406</u>
Receipts Over (Under) Expenditures	(10,624)	(8,667)
Unencumbered Cash, Beginning	120,056	109,432
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 109,432</u>	<u>\$ 100,765</u>

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	138,578	138,578
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 138,578</u>	<u>\$ 138,578</u>

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Textbook and Student Material Revolving Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 8,872	\$ 10,574
	<u>8,872</u>	<u>10,574</u>
Expenditures		
Instruction	<u>22,003</u>	<u>8,948</u>
	<u>22,003</u>	<u>8,948</u>
Receipts Over (Under) Expenditures	(13,131)	1,626
Unencumbered Cash, Beginning	41,844	28,713
Prior Year Canceled Encumbrances	<u>0</u>	<u>1,295</u>
Unencumbered Cash, Ending	<u>\$ 28,713</u>	<u>\$ 31,634</u>

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
West Elk Junior/Senior High School				
Senior Class	\$ 945	\$ 13,836	\$ 14,630	\$ 151
Junior Class	6,484	12,863	14,343	5,004
Sophomore Class	272	618	474	416
Freshman Class	57	131	56	132
FFA	5,461	30,848	20,517	15,792
FBLA	0	185	116	69
Skills USA	118	100	0	218
FCCLA	1,305	3,027	4,023	309
Drama	4,943	1,230	1,335	4,838
STUCO	867	951	1,818	0
Jr. High STUCO	77	0	0	77
NHS	210	150	259	101
Concessions	1,078	28,521	29,050	549
Jr. High Cheerleaders	312	1,433	1,519	226
Spirit Club	1,076	10,438	10,159	1,355
Band Council	300	0	0	300
Choir Council	11	0	0	11
Sales Tax	328	4,715	5,027	16
	<u>\$ 23,844</u>	<u>\$ 109,046</u>	<u>\$ 103,326</u>	<u>\$ 29,564</u>

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
West Elk Junior/Senior High School							
Athletics	\$ 2,302	\$ 0	\$ 28,900	\$ 29,320	\$ 1,882	\$ 0	\$ 1,882
Operations	65	0	2,715	2,715	65	0	65
Interest	920	0	47	0	967	0	967
Yearbook	5,958	0	7,642	10,816	2,784	0	2,784
	<u>\$ 9,245</u>	<u>\$ 0</u>	<u>\$ 39,304</u>	<u>\$ 42,851</u>	<u>\$ 5,698</u>	<u>\$ 0</u>	<u>\$ 5,698</u>

## **FEDERAL AWARD INFORMATION**

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Rural Education	84.358	\$ 16,824	\$ 0	\$ 16,824	\$ 16,824	\$ 0
		<u>16,824</u>	<u>0</u>	<u>16,824</u>	<u>16,824</u>	<u>0</u>
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	47,109				
National School Lunch Program	10.555	104,091				
Child and Adult Care Food Program	10.558	5,541				
Summer Food Service Program for Children	10.559	15,778				
		<u>172,519</u>	<u>0</u>	<u>172,519</u>	<u>172,519</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	78,879	0	78,879	78,879	0
Special Education Grants to States	84.027	263,445	0	263,445	263,445	0
Career and Technical Education-Basic Grants to States	84.048	1,000	0	1,000	1,000	0
Special Education Preschool Grants	84.173	25,772	0	25,772	25,772	0
Twenty-First Century Community Learning Centers	84.287	119,120	0	119,120	119,120	0
Supporting Effective Instruction State Grants	84.367	13,125	0	13,125	13,125	0
Student Support and Academic Enrichment Program	84.424	2,219	0	2,219	2,219	0
		<u>503,560</u>	<u>0</u>	<u>503,560</u>	<u>503,560</u>	<u>0</u>
(Passes Through Kansas SRS)						
Department of Health and Human Services						
Medical Assistance Program	93.778	8,531	0	8,531	8,531	0
(Passes Through Southeast Kansas Education Service Center)						
Department of Health and Human Services						
Medical Assistance Program	93.778	28,750	0	28,750	28,750	0
Total Federal Awards		<u>\$ 730,184</u>	<u>\$ 0</u>	<u>\$ 730,184</u>	<u>\$ 730,184</u>	<u>\$ 0</u>